

#### **4.09.050 Imposition of the tax – Tax or fee levied.**

Except as provided in BCC [4.09.090](#)(A), there is hereby levied upon and shall be collected from every person a tax for the act or privilege of engaging in business activities within the city, whether the person's office or place of business be within or without the city. The tax shall be in amounts to be determined by application of rates against the square footage of office space in Bellevue and/or gross proceeds of sale, gross income of business, or value of products, including byproducts, as the case may be, as follows:

A. Square Footage Tax. Upon every person within this city who maintains an office(s) or facility(s), the amount of tax shall be equal to \$0.1834 for each quarterly period of a calendar year for each square foot of floor area of office space calculated to the nearest square foot. The tax rate set forth herein shall be administratively adjusted on January 1st of each year, beginning January 1, 2004, by the director, to reflect any change in the cost of living, as defined and calculated pursuant to BCC [4.03.020](#)(B).

1. As to such person who maintains an office or facility that performs or supports an activity for which such person pays gross receipts business and occupation tax under this chapter, an exemption from a portion of the tax of this section is granted. The exemption is calculated by taking the proportion that adjusted gross receipts bears to the total gross receipts of the business location multiplied by the taxable floor area (as defined in subsection (A)(2) of this section), used to perform or support the activity subject to gross receipts business and occupation tax (subsection B of this section).

"Adjusted gross receipts" for the purpose of this subsection shall include total gross receipts of the business location less receipts from ~~tangible personal property~~ **sales reportable under the retail or wholesale gross receipts tax classifications** that are delivered outside the city deductible pursuant to BCC [4.09.100](#)(F) or [4.09.100](#)(N) and not taxed under subsections (B)(1) (extracting tax) or (B)(2) (manufacturing tax) or (B)(5) (printing tax) of this section.

For any person with more than one location in the city, the floor space and receipts from locations within the city shall be combined for the purpose of calculating this exemption.

The director may promulgate rules and regulations regarding the manner, means and method of calculating the exemption.

2. The taxable floor area of office space shall be computed on the basis of net rentable area as follows:

a. Rentable Area – Single-Tenancy Floor. The rentable area of a single-tenancy floor, whether above or below grade, shall be computed by measuring to the inside finish of permanent outer building walls, or from the glass line if at least 50 percent of the outer building wall is glass. Rentable area shall include all area within outside walls, less stairs, elevator shafts, flues, pipe shafts, vertical ducts, air-conditioning rooms, fan rooms, janitor closets, electrical closets and such other rooms not actually available to the tenant for his/her furnishings and personnel, and their enclosing walls. Toilet rooms within and

exclusively serving only that floor shall be included in the rentable area. No deductions from the rentable area calculation shall be made for columns and projections necessary to the building.

b. Rentable Area – Multiple-Tenancy Floor. The rentable area of a multiple-tenancy floor, whether above or below grade, shall be the sum of all rentable areas on that floor. The rentable area of an office on a multiple-tenancy floor shall be computed by measuring to the inside finish of permanent outer building walls, or to the glass line if at least 50 percent of the outer building wall is glass, to the office side of corridors and/or other permanent partitions, and to the center of partitions that separate the premises from adjoining rentable areas. No deductions from the rentable area calculation shall be made for columns and projections necessary to the building.

c. For purposes of this section, net rentable area shall not include warehouses, company gyms, cafeterias, and the retail selling area of a retail store.

d. When the taxable floor space of an office changes during a reporting period, the tax shall be computed on a monthly basis. For the purposes of this allocation, a month shall be deemed to be 16 or more days during any calendar month.